Index Volume 13—1982/83

ARTICLES (by author)

Adelberg, Arthur Harris; The Accounting Syntactic Complexity Formula: A New Instrument for Predicting the Readability of Selected Accounting Communications. 163.
Arrington, C. Edward, Hillison, William, A. and Williams, Paul F.; The Psychology of Expectations Gaps: Why Is There So Much Dispute About Auditor Responsibility? 243.

Baxter, W. T.; Accounting Standards—Boon or Curse?: A Reply. 63.
Bhaskar, Krish N.; Use of Computers in Accountancy Courses. 3.
Bhaskar, Krish N.; Computers and the Choice for Accountancy Syllabuses. 83.
Bird, Peter and Bailey, F. A.; Incremental Plans in Project Evaluation: A Comment. 309.
Burrows, G. H.; Incremental Plans in Project Evaluation: A Reply. 311.

Chen, Joyce T.; A Simplified Integer Programming Approach to Resource Allocation and Profit Budgeting. 273.
Collins, R.; Computers and Accountancy Courses: A Comment. 313.
Cooke, T. E. and Glynn, J. J.; Taxation Implications of Companies Purchasing their Own Shares. 177.
Cowan, T. K.; Accounting in the Real World. 251.

Davies, J. R. and McInnes, W. M.; The Efficiency and the Accountability of UK Nationalised Industries. 29.

Edwards, Chris; The Communication of Computer Generated Information—A Review of the Empirical Literature. 263.

Forrester, D. A. R.; German Accounting Principles Applied. A Review Article. 215.

Godwin, Michael and Sandford, Cedric; Simplifying VAT for Small Traders. 279.
Gynther, Reg S.; Accounting for Monetary Items under CCA: A Comment. 95.

Harvey, David W. and Soliman, Y. Soliman; Standard Cost Variance Analysis in a Learning Environment. 181.

Karathanassis, G.; Empirical Valuation Models: How Useful Have They Been? 289.

Lee, T. A.; A Note on Users and Uses of Cash Flow Information. 103.

Martin, Carrick A.; The Current Cost of a Quoted Long-Term Liability. 191.
Martin, J. W. and Previts, Gary John; The Risk Preference Profiles of Practising CPAs: Some Tentative Results. 21.
McNally, Graeme M., Lee Hock Eng and Hasseldine, C. Roy; Corporate Financial Reporting in New Zealand: An Analysis of User Preferences, Corporate Characteristics and Disclosure Practices for Discretionary Information. 11.
Mee, M. J.; The Tasks of Human Asset Accounting. 42.

Pike, R. H.; A Review of Recent Trends in Capital Budgeting Processes. 201.

Reeve, James M.; Individual vs Group Processing of Accounting Data—A Field Study. 49.
Robb, A. J.; Coincidence Discovered: A Further Example and a Comment. 213.

Schnabel, Jacques A.; Beta Geared and Ungeared: An Extension. 128.
Schabel, Jacques A.; On Capital Budgeting with an Unspecified Discount Rate. 291.
Solomons, David; The Political Implications of Accounting and Accounting Standard Setting. 107.
Stamp, Edward; Does the Chambers' Evidence Support the CoCoA System? 119.

Taffler, R. J.; The Assessment of Company Solvency and Performance Using a Statistical Model. 295.
Tippett, Mark; On the Numerical Estimation of the Loss from Holding Monetary Items, 56.

Walker, R. G. and Whittred, G. P.; Bank Disclosures

of Secret Reserves: The Impact on the Australian Stock Market. 131.
Ward, C. W. R.; Property Lease-or-Buy Decisions. 143.
Wells, M. C.; Essays in British Accounting Research: A Review. 151.

Yamey, B. S.; The First Danish Book on Bookkeeping and Accounts. 209.

ARTICLES (by title)

Accounting for Monetary Items under CCA: A Comment *by* Reg S. Gynther. 95.
Accounting in the Real World *by* T. K. Cowan. 251.
Accounting Standards—Boon or Curse?: A Reply *by* W. T. Baxter. 63.
Accounting Syntactic Complexity Formula: A New Instrument for Predicting the Readability of Selected Accounting Communications *by* Arthur Harris Adelberg. 163.
Assessment of Company Solvency and Performance Using a Statistical Model *by* R. J. Taffler. 295.

Bank Disclosures of Secret Reserves: The Impact on the Australian Stock Market *by* R. G. Walker and G. P. Whittred. 131.
Beta Geared and Ungeared: An Extension *by* Jacques A. Schnabel. 128.

Coincidence Discovered: A Further Example and a Comment *by* A. J. Robb. 213.
Communication of Computer Generated Information—A Review of the Empirical Literature *by* Chris Edwards. 263.
Computers and Accountancy Courses: A Comment *by* R. Collins. 313.
Computers and the Choice for Accountancy Syllabuses *by* Krish N. Bhaskar. 83.
Corporate Financial Reporting in New Zealand: An Analysis of User Preferences, Corporate Characteristics and Disclosure Practices for Discretionary Information *by* Graeme M. McNally, Lee Hock Eng and C. Roy Hasseldine. 11.
Current Cost of a Quoted Long-Term Liability *by* Carrick A. Martin. 191.

Does the Chambers' Evidence Support the CoCoA System? *by* Edward Stamp. 119.

Efficiency and the Accountability of UK Nationalised Industries *by* J. R. Davies and W. M. McInnes. 29.
Empirical Valuation Models: How Useful Have They Been? *by* G. Karathanassis. 289.
Essays in British Accounting Research: A Review *by* M. C. Wells. 151.

First Danish Book on Bookkeeping and Accounts *by* B. S. Yamey. 209.

German Accounting Principles Applied. A Review Article *by* D. A. R. Forrester. 215.

Incremental Plans in Project Evaluation: A Comment *by* Peter Bird and F. A. Bailey. 309.
Incremental Plans in Project Evaluation: A Reply *by* G. H. Burrows. 311.
Individual vs Group Processing of Accounting Data—A Field Study *by* James M. Reeve. 49.

Note on Users and Uses of Cash Flow Information *by* T. A. Lee. 103.

On Capital Budgeting with an Unspecified Discount Rate *by* Jacques A. Schnabel. 291.
On the Numerical Estimation of the Loss from Holding Monetary Items *by* Mark Tippett. 56.

Political Implications of Accounting and Accounting Standard Setting *by* David Solomons. 107.
Property Lease-or-Buy Decisions *by* C. W. R. Ward. 143.
Psychology of Expectations Gaps: Why Is There So Much Dispute About Auditor Responsibility? *by* C. Edward Arrington, William A. Hillison and Paul F. Williams. 243.

Review of Recent Trends in Capital Budgeting Processes *by* R. H. Pike. 201.
Risk Preference Profiles of Practising CPAs: Some Tentative Results *by* J. W. Martin and Gary John Previts. 21.

Simplified Integer Programming Approach to Resource Allocation and Profit Budgeting *by* Joyce T. Chen. 273.
Simplifying VAT for Small Traders *by* Michael Godwin and Cedric Sandford. 279.
Standard Cost Variance Analysis in a Learning Environment *by* David W. Harvey and Soliman Y. Soliman. 181.

Tasks of Human Asset Accounting *by* M. J. Mee. 42.
Taxation Implications of Companies Purchasing their own Shares *by* T. E. Cooke and J. J. Glynn. 177.

Use of Computers in Accountancy Courses *by* Krish N. Bhaskar. 3.

BOOKS REVIEWED

Abacus, Vol. 18, No 2, December 1982. Special Issue Marking the Retirement of Raymond J. Chambers (Inaugural Editor of Abacus 1965–1974), reviewed by K. V. Peasnell. 322.

Archibald, T. Ross; *Accounting for Pension Costs and Liabilities*, reviewed by Christopher J. Nappier. 222.
Ashton, R. K.; *The Use and Extent of Replacement Value Accounting in the Netherlands*, reviewed by P. R. A. Kirkman. 69.

Bancroft, G. and O'Sullivan, G.: *Maths and Statistics for Accounting and Business Studies*, reviewed by Alan Goodacre. 228.
Beaver, W. H.; *Financial Reporting: An Accounting Revolution*, reviewed by Richard Morris. 70.
Beckett, Thomas; *The Accountant's Assistant*, reviewed by R. H. Parker. 227.
Belkaoui, Ahmed; *Accounting Theory*, reviewed by Robert W. Scapens. 223.
Bell, Philip W.; *CVA, CCA and CoCoA: How Fundamental are the Differences?*, reviewed by Geoffrey Whittington. 317.
Bird, Peter and Morgan-Jones, Peter; *Financial Reporting by Charities*, reviewed by Fergus Falk. 68.
Bryer, R. A., Brignall, T. J. and Maunders, A. R.; *Accounting for British Steel*, reviewed by John J. Glynn. 230.
Bywater, M. F. and Yamey, B. S.; *Historic Accounting Literature: A Companion Guide*, reviewed by G. A. Lee. 234.

Chenhall, R. H., Harrison, G. L. and Watson, D. J. H. (eds); *The Organisational Context of Management Accounting*, reviewed by Trevor Hopper. 229.
Clarke, F. L.; *The Tangled Web of Price Variation Accounting. The Development of Ideas Underlying Professional Prescriptions in Six Countries*, reviewed by Geoffrey Whittington. 318.

DeMond, C. W.; *Price Waterhouse in America*, reviewed by R. H. Parker. 77.
Donaghy, P. J. and Laidler, J; *European Financial Reporting: 5, Spain*, reviewed by Stephen A. Zeff. 221.
Drummond, Christina S. R. and Stickler, A. D.; *Current Cost Accounting: Its Concepts and Its Uses in Practical Terms*, reviewed by Patrick R. A. Kirkman. 321.

Enthoven, A. J. H.; *Accounting Education in Economic Development Management*, reviewed by I. C. Stewart. 225.
Estes, Ralph; *The Auditor's Report and Investor Behavior*, reviewed by Michael Firth. 323.

Forrester, David A. R. (ed.); *Frank Sewell Bray: Master Accountant*, reviewed by G. A. Lee. 329.

Green, Edwin and Moss, Michael; *A Business of National Importance: the Royal Mail Shipping Group, 1902–1937*, reviewed by Michael Bourn. 327.

Hain, Hans Peter; *Uniformity and Diversity. The Development of Classification Concepts in Double Entry Accounting*, reviewed by Kenneth S. Most. 330.
Hicks, Barry and Hunt, Pearson (eds); *Cash Flow Accounting*, reviewed by T. E. Cooke. 75.
Hollender, Keith; *Scripophily*, reviewed by R. H. Parker. 237.

Institute of Chartered Accountants in England and Wales; *Library Catalogue 1913*, reviewed by R. H. Parker. 227.
Institute of Chartered Accountants in England and Wales; *Library Catalogue 1937*, reviewed by R. H. Parker. 227.

James, Simon; *A Dictionary of Economic Quotations*, reviewed by Geoffrey Whittington. 72.
Jones, Edgar; *Accountancy and the British Economy 1840–1980. The Evolution of Ernst & Whinney*, reviewed by R. H. Parker. 77.

Keane, Simon M.; *Stock Market Efficiency: Theory, Evidence, Implications*, reviewed by R. D. Hines. 332.
Knox, R. W.; *Accountants Digest No 105. A Guide to Accounting Standards—Statements of Source and Application of Funds*, reviewed by T. E. Cooke. 224.

La Motte Greene, Catherine; *The Dynamic Balance Sheet: A German Theory of Accounting*, reviewed by Kenneth S. Most. 330.
Lafferty, M., Andrews, D. and Taylor, M.; *Bank Annual Reports. Financial Times 1982 World Survey*, reviewed by Patrick Kirkman. 333.
Leach, Sir R. and Stamp E. (eds); *British Accounting Standards, The First Ten Years*, reviewed by Peter Standish. 65.
Lewis, Richard, Pendrill David and Simon, David; *Advanced Financial Accounting*, reviewed by D. A. Egginton. 73.

McCosh, A., Rahman, M. and Earl, M. J.; *Developing Managerial Information Systems*, reviewed by K. N. Bhaskar. 232.
McRae, T. W.; *A Study of the Application of Statistical Sampling to External Auditing*, reviewed by David J. Hatherly. 233.
Macve, Richard.; *A Conceptual Framework for Financial Accounting and Reporting*, reviewed by David Tweedie. 238.
Madsen, Vagn and Polesie, Thomas; *Human Factors in Budgeting: Judgment and Evaluation*, reviewed by David Otley. 226.

Nobes, C. W. and Parker, R. H.; *Comparative International Accounting*, reviewed by S. J. Gray. 67.

Parker, R. H.; *Understanding Company Financial Statements*, reviewed by Don Egginton. 232.

Peirson, Graham and Bird, Ron; *Business Finance*, reviewed by John Pointon. 74.
Pockson, J. R. H. H.; *Accountants' Professional Negligence. Developments in Legal Liability*, reviewed by Alan G. Davison. 325.

Shave, M. J. R. and Bhaskar, K. N.; *Computer Science Applied to Business Systems*, reviewed by T. W. McRae. 334.
Smith, Ian A.; *The Auditor, Professional Indemnity Insurance and the Public Interest*, reviewed by Alan G. Davison. 324.
Smith, T. M. F.; *Statistical Sampling for Accountants*, reviewed by Alan Goodacre. 228.

Snell, Daniel C.; *Ledgers and Prices: Early Mesopotamian Merchant Accounts*, reviewed by Douglas Garbutt. 326.
Staffurth, C. (ed); *Project Cost Control Using Networks*, reviewed by John R. Grinyer. 236.
Stevens, Mark; *The Big Eight*, reviewed by Peter E. M. Standish. 159.

Taffler, Richard; *Using Operational Research*, reviewed by John Arnold. 236.

Whittington, Geoffrey; *Inflation Accounting: An Introduction to the Debate*, reviewed by Peter Bird. 316.

CONTRIBUTORS, NOTES ON
80, 160, 240, 336.